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September 29, 2008

VIA CERTIFIED AND ELECTRONIC MAIL

Cynthia K. Brown
Removal Coordinator, Superfund Division
U.S. Environmental Protection Agency, Region 6
1445 Ross Avenue, Suite 1200 (6SF-TE)
Dallas, TX 75202

**Re: Request for Reimbursement of Costs Expended at ALON USA Big Spring Refinery
(Site ID No: A6E2)**

Dear Ms. Brown:

I am writing on behalf of ALON USA ("ALON") in response to the United States Environmental Protection Agency's September 11, 2008 request for reimbursement of oversight costs expended as a result of the fire at ALON's Big Spring, Texas refinery on February 18, 2008. Enclosed is a copy of the check submitted to the Superfund Payments center per the instructions in your letter.

As we discussed, we look forward to receiving from your office a letter providing confirmation of receipt of payment along the lines of EPA's September 25, 2008 correspondence. Please do not hesitate to call with any questions. Thank you for your assistance.

Very truly yours,

A handwritten signature in black ink, appearing to read 'LeAnn M. Johnson-Koch'.

LeAnn M. Johnson-Koch

Enclosure

cc: Harlin Dean, Esquire (via electronic mail w/enclosure)
Mr. David Foster (via electronic mail w/enclosure)



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